



## APPENDIX

Title 26, U. S. C. A., Section 22, provides, in part, as follows:

“(a) General definition. ‘Gross income’ includes \* \* \* compensation for personal service, \* \* \* of whatever kind and in whatever form paid \* \* \*.”

Title 26, U. S. C. A., Section 42, provides, in part, as follows:

“Section 42. Period in which items of gross income included. The amount of all items of gross income shall be included in the gross income for the taxable year in which received by the taxpayer, unless, under methods of accounting permitted under Section 41, any such amounts are to be properly accounted for as of a different period. \* \* \*”

New York Surrogate's Court Act, Section 285, provides, in part, as follows:

“SECTION 285. *Commissions of executor, administrator, guardian or testamentary trustee.* On the settlement of the account of any executor, administrator, guardian or testamentary trustee, the surrogate must allow to him his just, reasonable and necessary expenses actually paid by him, \* \* \* and in addition thereto the surrogate must allow to such executor, administrator, guardian or testamentary trustee for his services in such official capacity, and if there be more than one, apportion among them according to the services rendered by them respectively.

1. For receiving and paying out all sums of money not exceeding two thousand dollars, at the rate of five per centum.

2. For receiving and paying out any additional sums not amounting to more than twenty thousand dollars, at the rate of two and one-half per centum.

3. For receiving and paying out any additional sums not exceeding twenty-eight thousand dollars, at the rate of one and one-half per centum.

4. For all sums above fifty thousand dollars, at the rate of two per centum.

5. The value of any real or personal property, to be determined in such manner as the surrogate may direct, and the increment thereof, received, distributed, or delivered, shall be considered as money in making computation of commissions. But this shall not apply in case of a specific legacy or device.

\* \* \* \*

8. If the gross value of the principal of the estate or fund accounted for amounts to one hundred thousand dollars or more, each executor, administrator, guardian or testamentary trustee is entitled to the full compensation on principal and income allowed herein to a sole executor, administrator, guardian or testamentary trustee, unless there are more than three, in which case the compensation to which three would be entitled must be apportioned among them according to the services rendered by them, respectively. \* \* \*

Orphans' Court Act of New Jersey, 3 N. J. Comp. St. 1910, p. 3860, Section 129, provides, in part, as follows:

“ ‘The commissions of executors, \* \* \* shall be determined by the Orphans' Court on the final settlement of their accounts \* \* \*.’ ”

Revised Statutes of Maine, Section 43, Chapter 67, Title 6, provides, in part, as follows:

“Executors \* \* \* may be allowed \* \* \* at the discretion of the judge, \* \* \* a commission not exceeding five per cent on the amount of personal assets that come into their hands. \* \* \* ”

